

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) - Extending time limit for specified compliances in exercise of powers under section 168A of the Act – Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 118

**Dated: 25-08-2023
Read the following:**

1. G.O.Ms No. 136, Revenue (CT-II) Department, Dt. 27-11-2020.
2. G.O.Ms No. 56, Revenue (CT-II) Department, Dt. 19-07-2021.
3. G.O Ms No. 106, Revenue (CT-II) Department, Dt. 28-09-2022.
4. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 09/2023 - Central Tax, Dt. 31-03-2023.
5. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/55/2020, Dt.13-04-2023.

ORDER:-

The following Notification Shall be published in an Extra-ordinary issue of Telangana Gazette dt:25.08.2023.

NOTIFICATION

In exercise of the powers conferred by section 168A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) (hereinafter referred to as the said Act) in partial modification of the notifications issued in G.O.Ms No.136, Revenue (CT-II) Department, Dt.27-11-2020, G.O.Ms. No.56, Revenue (CT-II) Department, Dt.19-07-2021 and G.O.Ms No.106, Revenue (CT-II) Department, Dt.28-09-2022, the Government, on the recommendations of the Council, hereby extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

2. This notification shall be deemed to have come into force with effect from 31st day of March, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SANTHI KUMARI
CHIEF SECRETARY & SPECIAL
CHIEF SECRETARY TO GOVERNMENT (FAC)**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, JeevanBharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, BasheerBagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government, Revenue (CT & Ex) Department

Sf /Sc.

/FORWARDED :: BY ORDER//

SECTION OFFICER